



MISSOURI DEPARTMENT OF REVENUE
DIVISION OF TAXATION AND COLLECTION
ASSESSOR CERTIFICATION

FORM
948
(REV. 6-2004)

**Attach to Form MO-PTC or Form MO-PTS
(Property Tax Credit)**

LAST NAME	FIRST NAME	INITIAL	SOCIAL SECURITY NO.
SPOUSE'S LAST NAME	FIRST NAME	INITIAL	SPOUSE'S SOCIAL SECURITY NO.
ADDRESS	CITY	STATE	ZIP CODE

**HOMESTEAD TAXES
TO THE CLAIMANT:**

If your real estate tax receipt on your homestead includes tax on your dwelling and surrounding land which exceeds five (5) acres , have the county assessor complete this section to determine the appropriate percentage you may claim on Form MO-PTC or Form MO-PTS.	TAX YEAR
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TO THE ASSESSOR:

1. Enter assessed valuation of dwelling	1		
2. Enter assessed valuation of surrounding land up to five (5) acres used for homestead purposes	2		
3. TOTAL valuation of homestead (Add Lines 1 and 2)	3		
4. Enter total assessed valuation on the single tax receipt or single assessment on a tax receipt	4		
5. Compute percentage of tax allocated to the homestead (Divide Line 3 by Line 4)	5		%
6. Multiply the Total Tax Paid by the percentage on Line 5 and enter the amount on Form MO-PTC, Line 9 or Form MO-PTS, Line 11.	6		

**MOBILE HOME PERCENTAGE
TO THE CLAIMANT:**

If you own a mobile home and the tax is shown on your **personal property tax receipt**, this section must be completed by your **county assessor** to determine the appropriate percentage you may claim on Form MO-PTC or Form MO-PTS.

TO THE ASSESSOR:

1. Valuation of mobile home only	1	
2. Total valuation of all personal property	2	
3. Compute percentage of personal property tax allocated to the mobile home (Divide Line 1 by Line 2) ...	3	%
4. Multiply the Total Tax Paid by the percentage on Line 3 and enter the amount on Form MO-PTC, Line 9 or Form MO-PTS, Line 11.	4	

ASSESSOR'S CERTIFICATION

ASSESSOR'S NAME	TELEPHONE NUMBER
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ASSESSOR'S SIGNATURE	DATE

Frequently Asked Questions

1. Why can't I just take the amount of real estate tax I paid from my tax receipt?

The property tax credit is based on the tax you pay for your homestead dwelling (no more than five (5) acres). You cannot include tax paid for farms or land of more than five (5) acres.

2. Why do I have to reduce the amount of tax I paid on my mobile home?

You don't! The amount of tax paid on a mobile home is listed with your other personal property tax. The property tax credit cannot be based upon personal property tax for automobiles, which may be included on your tax receipt. Your assessor will figure the percentage of your tax which applies only to your mobile home.